



General Assembly

February Session, 2016

Committee Bill No. 5026

LCO No. 3104



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
(FIN)

***AN ACT CONCERNING PARITY FOR SINGLE-FILERS UNDER THE
PERSONAL INCOME TAX.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Subdivision (2) of subsection (a) of section 12-702 of the
2 2016 supplement to the general statutes is repealed and the following
3 is substituted in lieu thereof (*Effective January 1, 2017, and applicable to*
4 *taxable years commencing on or after January 1, 2017*):

5 (2) For taxable years commencing on or after January 1, 2000, any
6 person, other than a trust or estate, subject to the tax under this chapter
7 for any taxable year who files under the federal income tax for such
8 taxable year as an unmarried individual shall be entitled to a personal
9 exemption in determining Connecticut taxable income for purposes of
10 this chapter as follows:

11 (A) For taxable years commencing on or after January 1, 2000, but
12 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In
13 the case of any such taxpayer whose Connecticut adjusted gross
14 income for the taxable year exceeds twenty-four thousand five

15 hundred dollars, the exemption amount shall be reduced by one
16 thousand dollars for each one thousand dollars, or fraction thereof, by
17 which the taxpayer's Connecticut adjusted gross income for the taxable
18 year exceeds said amount. In no event shall the reduction exceed one
19 hundred per cent of the exemption;

20 (B) For taxable years commencing on or after January 1, 2001, but
21 prior to January 1, 2004, twelve thousand five hundred dollars. In the
22 case of any such taxpayer whose Connecticut adjusted gross income
23 for the taxable year exceeds twenty-five thousand dollars, the
24 exemption amount shall be reduced by one thousand dollars for each
25 one thousand dollars, or fraction thereof, by which the taxpayer's
26 Connecticut adjusted gross income for the taxable year exceeds said
27 amount. In no event shall the reduction exceed one hundred per cent
28 of the exemption;

29 (C) For taxable years commencing on or after January 1, 2004, but
30 prior to January 1, 2007, twelve thousand six hundred twenty-five
31 dollars. In the case of any such taxpayer whose Connecticut adjusted
32 gross income for the taxable year exceeds twenty-five thousand two
33 hundred fifty dollars, the exemption amount shall be reduced by one
34 thousand dollars for each one thousand dollars, or fraction thereof, by
35 which the taxpayer's Connecticut adjusted gross income for the taxable
36 year exceeds said amount. In no event shall the reduction exceed one
37 hundred per cent of the exemption;

38 (D) For taxable years commencing on or after January 1, 2007, but
39 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.
40 In the case of any such taxpayer whose Connecticut adjusted gross
41 income for the taxable year exceeds twenty-five thousand five hundred
42 dollars, the exemption amount shall be reduced by one thousand
43 dollars for each one thousand dollars, or fraction thereof, by which the
44 taxpayer's Connecticut adjusted gross income for the taxable year
45 exceeds said amount. In no event shall the reduction exceed one
46 hundred per cent of the exemption;

47 (E) For taxable years commencing on or after January 1, 2008, but
48 prior to January 1, 2012, thirteen thousand dollars. In the case of any
49 such taxpayer whose Connecticut adjusted gross income for the
50 taxable year exceeds twenty-six thousand dollars, the exemption
51 amount shall be reduced by one thousand dollars for each one
52 thousand dollars, or fraction thereof, by which the taxpayer's
53 Connecticut adjusted gross income for the taxable year exceeds said
54 amount. In no event shall the reduction exceed one hundred per cent
55 of the exemption;

56 (F) For taxable years commencing on or after January 1, 2012, but
57 prior to January 1, 2013, thirteen thousand five hundred dollars. In the
58 case of any such taxpayer whose Connecticut adjusted gross income
59 for the taxable year exceeds twenty-seven thousand dollars, the
60 exemption amount shall be reduced by one thousand dollars for each
61 one thousand dollars, or fraction thereof, by which the taxpayer's
62 Connecticut adjusted gross income for the taxable year exceeds said
63 amount. In no event shall the reduction exceed one hundred per cent
64 of the exemption;

65 (G) For taxable years commencing on or after January 1, 2013, but
66 prior to January 1, 2014, fourteen thousand dollars. In the case of any
67 such taxpayer whose Connecticut adjusted gross income for the
68 taxable year exceeds twenty-eight thousand dollars, the exemption
69 amount shall be reduced by one thousand dollars for each one
70 thousand dollars, or fraction thereof, by which the taxpayer's
71 Connecticut adjusted gross income for the taxable year exceeds said
72 amount. In no event shall the reduction exceed one hundred per cent
73 of the exemption;

74 (H) For taxable years commencing on or after January 1, 2014, but
75 prior to January 1, 2016, fourteen thousand five hundred dollars. In the
76 case of any such taxpayer whose Connecticut adjusted gross income
77 for the taxable year exceeds twenty-nine thousand dollars, the
78 exemption amount shall be reduced by one thousand dollars for each

79 one thousand dollars, or fraction thereof, by which the taxpayer's
80 Connecticut adjusted gross income for the taxable year exceeds said
81 amount. In no event shall the reduction exceed one hundred per cent
82 of the exemption;

83 (I) For taxable years commencing on or after January 1, 2016, but
84 prior to January 1, 2017, fifteen thousand dollars. In the case of any
85 such taxpayer whose Connecticut adjusted gross income for the
86 taxable year exceeds thirty thousand dollars, the exemption amount
87 shall be reduced by one thousand dollars for each one thousand
88 dollars, or fraction thereof, by which the taxpayer's Connecticut
89 adjusted gross income for the taxable year exceeds said amount. In no
90 event shall the reduction exceed one hundred per cent of the
91 exemption; [.]

92 (J) For taxable years commencing on or after January 1, 2017, but
93 prior to January 1, 2018, fifteen thousand five hundred dollars. In the
94 case of any such taxpayer whose Connecticut adjusted gross income
95 for the taxable year exceeds thirty-one thousand dollars, the exemption
96 amount shall be reduced by one thousand dollars for each one
97 thousand dollars, or fraction thereof, by which the taxpayer's
98 Connecticut adjusted gross income for the taxable year exceeds said
99 amount. In no event shall the reduction exceed one hundred per cent
100 of the exemption;

101 (K) For taxable years commencing on or after January 1, 2018, but
102 prior to January 1, 2019, sixteen thousand dollars. In the case of any
103 such taxpayer whose Connecticut adjusted gross income for the
104 taxable year exceeds thirty-two thousand dollars, the exemption
105 amount shall be reduced by one thousand dollars for each one
106 thousand dollars, or fraction thereof, by which the taxpayer's
107 Connecticut adjusted gross income for the taxable year exceeds said
108 amount. In no event shall the reduction exceed one hundred per cent
109 of the exemption;

110 (L) For taxable years commencing on or after January 1, 2019, but

111 prior to January 1, 2020, sixteen thousand five hundred dollars. In the
112 case of any such taxpayer whose Connecticut adjusted gross income
113 for the taxable year exceeds thirty-three thousand dollars, the
114 exemption amount shall be reduced by one thousand dollars for each
115 one thousand dollars, or fraction thereof, by which the taxpayer's
116 Connecticut adjusted gross income for the taxable year exceeds said
117 amount. In no event shall the reduction exceed one hundred per cent
118 of the exemption;

119 (M) For taxable years commencing on or after January 1, 2020, but
120 prior to January 1, 2021, seventeen thousand dollars. In the case of any
121 such taxpayer whose Connecticut adjusted gross income for the
122 taxable year exceeds thirty-four thousand dollars, the exemption
123 amount shall be reduced by one thousand dollars for each one
124 thousand dollars, or fraction thereof, by which the taxpayer's
125 Connecticut adjusted gross income for the taxable year exceeds said
126 amount. In no event shall the reduction exceed one hundred per cent
127 of the exemption;

128 (N) For taxable years commencing on or after January 1, 2021, but
129 prior to January 1, 2022, seventeen thousand five hundred dollars. In
130 the case of any such taxpayer whose Connecticut adjusted gross
131 income for the taxable year exceeds thirty-five thousand dollars, the
132 exemption amount shall be reduced by one thousand dollars for each
133 one thousand dollars, or fraction thereof, by which the taxpayer's
134 Connecticut adjusted gross income for the taxable year exceeds said
135 amount. In no event shall the reduction exceed one hundred per cent
136 of the exemption;

137 (O) For taxable years commencing on or after January 1, 2022, but
138 prior to January 1, 2023, eighteen thousand dollars. In the case of any
139 such taxpayer whose Connecticut adjusted gross income for the
140 taxable year exceeds thirty-six thousand dollars, the exemption
141 amount shall be reduced by one thousand dollars for each one
142 thousand dollars, or fraction thereof, by which the taxpayer's

143 Connecticut adjusted gross income for the taxable year exceeds said
144 amount. In no event shall the reduction exceed one hundred per cent
145 of the exemption;

146 (P) For taxable years commencing on or after January 1, 2023, but
147 prior to January 1, 2024, eighteen thousand five hundred dollars. In the
148 case of any such taxpayer whose Connecticut adjusted gross income
149 for the taxable year exceeds thirty-seven thousand dollars, the
150 exemption amount shall be reduced by one thousand dollars for each
151 one thousand dollars, or fraction thereof, by which the taxpayer's
152 Connecticut adjusted gross income for the taxable year exceeds said
153 amount. In no event shall the reduction exceed one hundred per cent
154 of the exemption;

155 (Q) For taxable years commencing on or after January 1, 2024, but
156 prior to January 1, 2025, nineteen thousand dollars. In the case of any
157 such taxpayer whose Connecticut adjusted gross income for the
158 taxable year exceeds thirty-eight thousand dollars, the exemption
159 amount shall be reduced by one thousand dollars for each one
160 thousand dollars, or fraction thereof, by which the taxpayer's
161 Connecticut adjusted gross income for the taxable year exceeds said
162 amount. In no event shall the reduction exceed one hundred per cent
163 of the exemption;

164 (R) For taxable years commencing on or after January 1, 2025, but
165 prior to January 1, 2026, nineteen thousand five hundred dollars. In the
166 case of any such taxpayer whose Connecticut adjusted gross income
167 for the taxable year exceeds thirty-nine thousand dollars, the
168 exemption amount shall be reduced by one thousand dollars for each
169 one thousand dollars, or fraction thereof, by which the taxpayer's
170 Connecticut adjusted gross income for the taxable year exceeds said
171 amount. In no event shall the reduction exceed one hundred per cent
172 of the exemption; and

173 (S) For taxable years commencing on or after January 1, 2026,
174 twenty thousand dollars. In the case of any such taxpayer whose

175 Connecticut adjusted gross income for the taxable year exceeds forty
 176 thousand dollars, the exemption amount shall be reduced by one
 177 thousand dollars for each one thousand dollars, or fraction thereof, by
 178 which the taxpayer's Connecticut adjusted gross income for the taxable
 179 year exceeds said amount. In no event shall the reduction exceed one
 180 hundred per cent of the exemption.

181 Sec. 2. Subparagraph (I) of subdivision (2) of subsection (a) of
 182 section 12-703 of the 2016 supplement to the general statutes is
 183 repealed and the following is substituted in lieu thereof (*Effective*
 184 *January 1, 2017, and applicable to taxable years commencing on or after*
 185 *January 1, 2017*):

186 (I) For taxable years commencing on or after January 1, 2016, but
 187 prior to January 1, 2017:

T1	Connecticut	
T2	Adjusted Gross Income	Amount of Credit
T3	Over \$15,000 but	
T4	not over \$18,800	75%
T5	Over \$18,800 but	
T6	not over \$19,300	70%
T7	Over \$19,300 but	
T8	not over \$19,800	65%
T9	Over \$19,800 but	
T10	not over \$20,300	60%
T11	Over \$20,300 but	
T12	not over \$20,800	55%
T13	Over \$20,800 but	
T14	not over \$21,300	50%
T15	Over \$21,300 but	
T16	not over \$21,800	45%
T17	Over \$21,800 but	
T18	not over \$22,300	40%
T19	Over \$22,300 but	

T20	not over \$25,000	35%
T21	Over \$25,000 but	
T22	not over \$25,500	30%
T23	Over \$25,500 but	
T24	not over \$26,000	25%
T25	Over \$26,000 but	
T26	not over \$26,500	20%
T27	Over \$26,500 but	
T28	not over \$31,300	15%
T29	Over \$31,300 but	
T30	not over \$31,800	14%
T31	Over \$31,800 but	
T32	not over \$32,300	13%
T33	Over \$32,300 but	
T34	not over \$32,800	12%
T35	Over \$32,800 but	
T36	not over \$33,300	11%
T37	Over \$33,300 but	
T38	not over \$60,000	10%
T39	Over \$60,000 but	
T40	not over \$60,500	9%
T41	Over \$60,500 but	
T42	not over \$61,000	8%
T43	Over \$61,000 but	
T44	not over \$61,500	7%
T45	Over \$61,500 but	
T46	not over \$62,000	6%
T47	Over \$62,000 but	
T48	not over \$62,500	5%
T49	Over \$62,500 but	
T50	not over \$63,000	4%
T51	Over \$63,000 but	
T52	not over \$63,500	3%
T53	Over \$63,500 but	

T54	not over \$64,000	2%
T55	Over \$64,000 but	
T56	not over \$64,500	1%

188 Sec. 3. Subdivision (2) of subsection (a) of section 12-703 of the 2016
 189 supplement to the general statutes is amended by adding
 190 subparagraphs (J) to (S), inclusive, as follows (*Effective January 1, 2017,*
 191 *and applicable to taxable years commencing on or after January 1, 2017*):

192 (NEW) (J) For taxable years commencing on or after January 1, 2017,
 193 but prior to January 1, 2018:

T57	Connecticut	
T58	Adjusted Gross Income	Amount of Credit
T59	Over \$15,500 but	
T60	not over \$19,400	75%
T61	Over \$19,400 but	
T62	not over \$19,900	70%
T63	Over \$19,900 but	
T64	not over \$20,400	65%
T65	Over \$20,400 but	
T66	not over \$20,900	60%
T67	Over \$20,900 but	
T68	not over \$21,400	55%
T69	Over \$21,400 but	
T70	not over \$21,900	50%
T71	Over \$21,900 but	
T72	not over \$22,400	45%
T73	Over \$22,400 but	
T74	not over \$22,900	40%
T75	Over \$22,900 but	
T76	not over \$25,600	35%
T77	Over \$25,600 but	
T78	not over \$26,100	30%

T79	Over \$26,100 but	
T80	not over \$26,600	25%
T81	Over \$26,600 but	
T82	not over \$27,100	20%
T83	Over \$27,100 but	
T84	not over \$32,000	15%
T85	Over \$32,000 but	
T86	not over \$32,500	14%
T87	Over \$32,500 but	
T88	not over \$33,000	13%
T89	Over \$33,000 but	
T90	not over \$33,500	12%
T91	Over \$33,500 but	
T92	not over \$34,000	11%
T93	Over \$34,000 but	
T94	not over \$61,000	10%
T95	Over \$61,000 but	
T96	not over \$61,500	9%
T97	Over \$61,500 but	
T98	not over \$62,000	8%
T99	Over \$62,000 but	
T100	not over \$62,500	7%
T101	Over \$62,500 but	
T102	not over \$63,000	6%
T103	Over \$63,000 but	
T104	not over \$63,500	5%
T105	Over \$63,500 but	
T106	not over \$64,000	4%
T107	Over \$64,000 but	
T108	not over \$64,500	3%
T109	Over \$64,500 but	
T110	not over \$65,000	2%
T111	Over \$65,000 but	
T112	not over \$65,500	1%

194 (NEW) (K) For taxable years commencing on or after January 1,
195 2018, but prior to January 1, 2019:

T113	Connecticut	
T114	Adjusted Gross Income	Amount of Credit
T115	Over \$16,000 but	
T116	not over \$20,000	75%
T117	Over \$20,000 but	
T118	not over \$20,500	70%
T119	Over \$20,500 but	
T120	not over \$21,000	65%
T121	Over \$21,000 but	
T122	not over \$21,500	60%
T123	Over \$21,500 but	
T124	not over \$22,000	55%
T125	Over \$22,000 but	
T126	not over \$22,500	50%
T127	Over \$22,500 but	
T128	not over \$23,000	45%
T129	Over \$23,000 but	
T130	not over \$23,500	40%
T131	Over \$23,500 but	
T132	not over \$26,300	35%
T133	Over \$26,300 but	
T134	not over \$26,800	30%
T135	Over \$26,800 but	
T136	not over \$27,300	25%
T137	Over \$27,300 but	
T138	not over \$27,800	20%
T139	Over \$27,800 but	
T140	not over \$32,800	15%
T141	Over \$32,800 but	

T142	not over \$33,300	14%
T143	Over \$33,300 but	
T144	not over \$33,800	13%
T145	Over \$33,800 but	
T146	not over \$34,300	12%
T147	Over \$34,300 but	
T148	not over \$34,800	11%
T149	Over \$34,800 but	
T150	not over \$63,000	10%
T151	Over \$63,000 but	
T152	not over \$63,500	9%
T153	Over \$63,500 but	
T154	not over \$64,000	8%
T155	Over \$64,000 but	
T156	not over \$64,500	7%
T157	Over \$64,500 but	
T158	not over \$65,000	6%
T159	Over \$65,000 but	
T160	not over \$65,500	5%
T161	Over \$65,500 but	
T162	not over \$66,000	4%
T163	Over \$66,000 but	
T164	not over \$66,500	3%
T165	Over \$66,500 but	
T166	not over \$67,000	2%
T167	Over \$67,000 but	
T168	not over \$67,500	1%

196 (NEW) (L) For taxable years commencing on or after January 1,
197 2019, but prior to January 1, 2020:

T169	Connecticut	
T170	Adjusted Gross Income	Amount of Credit

T171	Over \$16,500 but	
T172	not over \$20,600	75%
T173	Over \$20,600 but	
T174	not over \$21,100	70%
T175	Over \$21,100 but	
T176	not over \$21,600	65%
T177	Over \$21,600 but	
T178	not over \$22,100	60%
T179	Over \$22,100 but	
T180	not over \$22,600	55%
T181	Over \$22,600 but	
T182	not over \$23,100	50%
T183	Over \$23,100 but	
T184	not over \$23,600	45%
T185	Over \$23,600 but	
T186	not over \$24,100	40%
T187	Over \$24,100 but	
T188	not over \$27,000	35%
T189	Over \$27,000 but	
T190	not over \$27,500	30%
T191	Over \$27,500 but	
T192	not over \$28,000	25%
T193	Over \$28,000 but	
T194	not over \$28,500	20%
T195	Over \$28,500 but	
T196	not over \$33,600	15%
T197	Over \$33,600 but	
T198	not over \$34,100	14%
T199	Over \$34,100 but	
T200	not over \$34,600	13%
T201	Over \$34,600 but	
T202	not over \$35,100	12%
T203	Over \$35,100 but	
T204	not over \$35,600	11%

T205	Over \$35,600 but	
T206	not over \$64,000	10%
T207	Over \$64,000 but	
T208	not over \$64,500	9%
T209	Over \$64,500 but	
T210	not over \$65,000	8%
T211	Over \$65,000 but	
T212	not over \$65,500	7%
T213	Over \$65,500 but	
T214	not over \$66,000	6%
T215	Over \$66,000 but	
T216	not over \$66,500	5%
T217	Over \$66,500 but	
T218	not over \$67,000	4%
T219	Over \$67,000 but	
T220	not over \$67,500	3%
T221	Over \$67,500 but	
T222	not over \$68,000	2%
T223	Over \$68,000 but	
T224	not over \$68,500	1%

198 (NEW) (M) For taxable years commencing on or after January 1,
 199 2020, but prior to January 1, 2021:

T225	Connecticut	
T226	Adjusted Gross Income	Amount of Credit
T227	Over \$17,000 but	
T228	not over \$21,300	75%
T229	Over \$21,300 but	
T230	not over \$21,800	70%
T231	Over \$21,800 but	
T232	not over \$22,300	65%
T233	Over \$22,300 but	

T234	not over \$22,800	60%
T235	Over \$22,800 but	
T236	not over \$23,300	55%
T237	Over \$23,300 but	
T238	not over \$23,800	50%
T239	Over \$23,800 but	
T240	not over \$24,300	45%
T241	Over \$24,300 but	
T242	not over \$24,800	40%
T243	Over \$24,800 but	
T244	not over \$27,800	35%
T245	Over \$27,800 but	
T246	not over \$28,300	30%
T247	Over \$28,300 but	
T248	not over \$28,800	25%
T249	Over \$28,800 but	
T250	not over \$29,300	20%
T251	Over \$29,300 but	
T252	not over \$34,600	15%
T253	Over \$34,600 but	
T254	not over \$35,100	14%
T255	Over \$35,100 but	
T256	not over \$35,600	13%
T257	Over \$35,600 but	
T258	not over \$36,100	12%
T259	Over \$36,100 but	
T260	not over \$36,600	11%
T261	Over \$36,600 but	
T262	not over \$66,000	10%
T263	Over \$66,000 but	
T264	not over \$66,500	9%
T265	Over \$66,500 but	
T266	not over \$67,000	8%
T267	Over \$67,000 but	

T268	not over \$67,500	7%
T269	Over \$67,500 but	
T270	not over \$68,000	6%
T271	Over \$68,000 but	
T272	not over \$68,500	5%
T273	Over \$68,500 but	
T274	not over \$69,000	4%
T275	Over \$69,000 but	
T276	not over \$69,500	3%
T277	Over \$69,500 but	
T278	not over \$70,000	2%
T279	Over \$70,000 but	
T280	not over \$70,500	1%

200 (NEW) (N) For taxable years commencing on or after January 1,
 201 2021, but prior to January 1, 2022:

T281	Connecticut	
T282	Adjusted Gross Income	Amount of Credit
T283	Over \$17,500 but	
T284	not over \$21,900	75%
T285	Over \$21,900 but	
T286	not over \$22,400	70%
T287	Over \$22,400 but	
T288	not over \$22,900	65%
T289	Over \$22,900 but	
T290	not over \$23,400	60%
T291	Over \$23,400 but	
T292	not over \$23,900	55%
T293	Over \$23,900 but	
T294	not over \$24,400	50%
T295	Over \$24,400 but	
T296	not over \$24,900	45%

T297	Over \$24,900 but	
T298	not over \$25,400	40%
T299	Over \$25,400 but	
T300	not over \$28,400	35%
T301	Over \$28,400 but	
T302	not over \$28,900	30%
T303	Over \$28,900 but	
T304	not over \$29,400	25%
T305	Over \$29,400 but	
T306	not over \$29,900	20%
T307	Over \$29,900 but	
T308	not over \$35,300	15%
T309	Over \$35,300 but	
T310	not over \$35,800	14%
T311	Over \$35,800 but	
T312	not over \$36,300	13%
T313	Over \$36,300 but	
T314	not over \$36,800	12%
T315	Over \$36,800 but	
T316	not over \$37,300	11%
T317	Over \$37,300 but	
T318	not over \$67,000	10%
T319	Over \$67,000 but	
T320	not over \$67,500	9%
T321	Over \$67,500 but	
T322	not over \$68,000	8%
T323	Over \$68,000 but	
T324	not over \$68,500	7%
T325	Over \$68,500 but	
T326	not over \$69,000	6%
T327	Over \$69,000 but	
T328	not over \$69,500	5%
T329	Over \$69,500 but	
T330	not over \$70,000	4%

T331	Over \$70,000 but	
T332	not over \$70,500	3%
T333	Over \$70,500 but	
T334	not over \$71,000	2%
T335	Over \$71,000 but	
T336	not over \$71,500	1%

202 (NEW) (O) For taxable years commencing on or after January 1,
 203 2022, but prior to January 1, 2023:

T337	Connecticut	
T338	Adjusted Gross Income	Amount of Credit
T339	Over \$18,000 but	
T340	not over \$22,500	75%
T341	Over \$22,500 but	
T342	not over \$23,000	70%
T343	Over \$23,000 but	
T344	not over \$23,500	65%
T345	Over \$23,500 but	
T346	not over \$24,000	60%
T347	Over \$24,000 but	
T348	not over \$24,500	55%
T349	Over \$24,500 but	
T350	not over \$25,000	50%
T351	Over \$25,000 but	
T352	not over \$25,500	45%
T353	Over \$25,500 but	
T354	not over \$26,000	40%
T355	Over \$26,000 but	
T356	not over \$29,100	35%
T357	Over \$29,100 but	
T358	not over \$29,600	30%
T359	Over \$29,600 but	

T360	not over \$30,100	25%
T361	Over \$30,100 but	
T362	not over \$30,600	20%
T363	Over \$30,600 but	
T364	not over \$36,100	15%
T365	Over \$36,100 but	
T366	not over \$36,600	14%
T367	Over \$36,600 but	
T368	not over \$37,100	13%
T369	Over \$37,100 but	
T370	not over \$37,600	12%
T371	Over \$37,600 but	
T372	not over \$38,100	11%
T373	Over \$38,100 but	
T374	not over \$69,000	10%
T375	Over \$69,000 but	
T376	not over \$69,500	9%
T377	Over \$69,500 but	
T378	not over \$70,000	8%
T379	Over \$70,000 but	
T380	not over \$70,500	7%
T381	Over \$70,500 but	
T382	not over \$71,000	6%
T383	Over \$71,000 but	
T384	not over \$71,500	5%
T385	Over \$71,500 but	
T386	not over \$72,000	4%
T387	Over \$72,000 but	
T388	not over \$72,500	3%
T389	Over \$72,500 but	
T390	not over \$73,000	2%
T391	Over \$73,000 but	
T392	not over \$73,500	1%

204 (NEW) (P) For taxable years commencing on or after January 1,
205 2023, but prior to January 1, 2024:

T393	Connecticut	
T394	Adjusted Gross Income	Amount of Credit
T395	Over \$18,500 but	
T396	not over \$23,100	75%
T397	Over \$23,100 but	
T398	not over \$23,600	70%
T399	Over \$23,600 but	
T400	not over \$24,100	65%
T401	Over \$24,100 but	
T402	not over \$24,600	60%
T403	Over \$24,600 but	
T404	not over \$25,100	55%
T405	Over \$25,100 but	
T406	not over \$25,600	50%
T407	Over \$25,600 but	
T408	not over \$26,100	45%
T409	Over \$26,100 but	
T410	not over \$26,600	40%
T411	Over \$26,600 but	
T412	not over \$29,800	35%
T413	Over \$29,800 but	
T414	not over \$30,300	30%
T415	Over \$30,300 but	
T416	not over \$30,800	25%
T417	Over \$30,800 but	
T418	not over \$31,300	20%
T419	Over \$31,300 but	
T420	not over \$36,900	15%
T421	Over \$36,900 but	
T422	not over \$37,400	14%
T423	Over \$37,400 but	

T424	not over \$37,900	13%
T425	Over \$37,900 but	
T426	not over \$38,400	12%
T427	Over \$38,400 but	
T428	not over \$38,900	11%
T429	Over \$38,900 but	
T430	not over \$70,000	10%
T431	Over \$70,000 but	
T432	not over \$70,500	9%
T433	Over \$70,500 but	
T434	not over \$71,000	8%
T435	Over \$71,000 but	
T436	not over \$71,500	7%
T437	Over \$71,500 but	
T438	not over \$72,000	6%
T439	Over \$72,000 but	
T440	not over \$72,500	5%
T441	Over \$72,500 but	
T442	not over \$73,000	4%
T443	Over \$73,000 but	
T444	not over \$73,500	3%
T445	Over \$73,500 but	
T446	not over \$74,000	2%
T447	Over \$74,000 but	
T448	not over \$74,500	1%

206 (NEW) (Q) For taxable years commencing on or after January 1,
 207 2024, but prior to January 1, 2025:

T449	Connecticut	
T450	Adjusted Gross Income	Amount of Credit
T451	Over \$19,000 but	
T452	not over \$23,800	75%

T453	Over \$23,800 but	
T454	not over \$24,300	70%
T455	Over \$24,300 but	
T456	not over \$24,800	65%
T457	Over \$24,800 but	
T458	not over \$25,300	60%
T459	Over \$25,300 but	
T460	not over \$25,800	55%
T461	Over \$25,800 but	
T462	not over \$26,300	50%
T463	Over \$26,300 but	
T464	not over \$26,800	45%
T465	Over \$26,800 but	
T466	not over \$27,300	40%
T467	Over \$27,300 but	
T468	not over \$30,600	35%
T469	Over \$30,600 but	
T470	not over \$31,100	30%
T471	Over \$31,100 but	
T472	not over \$31,600	25%
T473	Over \$31,600 but	
T474	not over \$32,100	20%
T475	Over \$32,100 but	
T476	not over \$37,900	15%
T477	Over \$37,900 but	
T478	not over \$38,400	14%
T479	Over \$38,400 but	
T480	not over \$38,900	13%
T481	Over \$38,900 but	
T482	not over \$39,400	12%
T483	Over \$39,400 but	
T484	not over \$39,900	11%
T485	Over \$39,900 but	
T486	not over \$72,000	10%

T487	Over \$72,000 but	
T488	not over \$72,500	9%
T489	Over \$72,500 but	
T490	not over \$73,000	8%
T491	Over \$73,000 but	
T492	not over \$73,500	7%
T493	Over \$73,500 but	
T494	not over \$74,000	6%
T495	Over \$74,000 but	
T496	not over \$74,500	5%
T497	Over \$74,500 but	
T498	not over \$75,000	4%
T499	Over \$75,000 but	
T500	not over \$75,500	3%
T501	Over \$75,500 but	
T502	not over \$76,000	2%
T503	Over \$76,000 but	
T504	not over \$76,500	1%

208 (NEW) (R) For taxable years commencing on or after January 1,
 209 2025, but prior to January 1, 2026:

T505	Connecticut	
T506	Adjusted Gross Income	Amount of Credit
T507	Over \$19,500 but	
T508	not over \$24,400	75%
T509	Over \$24,400 but	
T510	not over \$24,900	70%
T511	Over \$24,900 but	
T512	not over \$25,400	65%
T513	Over \$25,400 but	
T514	not over \$25,900	60%
T515	Over \$25,900 but	

T516	not over \$26,400	55%
T517	Over \$26,400 but	
T518	not over \$26,900	50%
T519	Over \$26,900 but	
T520	not over \$27,400	45%
T521	Over \$27,400 but	
T522	not over \$27,900	40%
T523	Over \$27,900 but	
T524	not over \$31,200	35%
T525	Over \$31,200 but	
T526	not over \$31,700	30%
T527	Over \$31,700 but	
T528	not over \$32,200	25%
T529	Over \$32,200 but	
T530	not over \$32,700	20%
T531	Over \$32,700 but	
T532	not over \$38,600	15%
T533	Over \$38,600 but	
T534	not over \$39,100	14%
T535	Over \$39,100 but	
T536	not over \$39,600	13%
T537	Over \$39,600 but	
T538	not over \$40,100	12%
T539	Over \$40,100 but	
T540	not over \$40,600	11%
T541	Over \$40,600 but	
T542	not over \$73,000	10%
T543	Over \$73,000 but	
T544	not over \$73,500	9%
T545	Over \$73,500 but	
T546	not over \$74,000	8%
T547	Over \$74,000 but	
T548	not over \$74,500	7%
T549	Over \$74,500 but	

T550	not over \$75,000	6%
T551	Over \$75,000 but	
T552	not over \$75,500	5%
T553	Over \$75,500 but	
T554	not over \$76,000	4%
T555	Over \$76,000 but	
T556	not over \$76,500	3%
T557	Over \$76,500 but	
T558	not over \$77,000	2%
T559	Over \$77,000 but	
T560	not over \$77,500	1%

210 (NEW) (S) For taxable years commencing on or after January 1,
211 2026:

T561	Connecticut	
T562	Adjusted Gross Income	Amount of Credit
T563	Over \$20,000 but	
T564	not over \$25,000	75%
T565	Over \$25,000 but	
T566	not over \$25,500	70%
T567	Over \$25,500 but	
T568	not over \$26,000	65%
T569	Over \$26,000 but	
T570	not over \$26,500	60%
T571	Over \$26,500 but	
T572	not over \$27,000	55%
T573	Over \$27,000 but	
T574	not over \$27,500	50%
T575	Over \$27,500 but	
T576	not over \$28,000	45%
T577	Over \$28,000 but	
T578	not over \$28,500	40%

T579	Over \$28,500 but	
T580	not over \$31,900	35%
T581	Over \$31,900 but	
T582	not over \$32,400	30%
T583	Over \$32,400 but	
T584	not over \$32,900	25%
T585	Over \$32,900 but	
T586	not over \$33,400	20%
T587	Over \$33,400 but	
T588	not over \$39,400	15%
T589	Over \$39,400 but	
T590	not over \$39,900	14%
T591	Over \$39,900 but	
T592	not over \$40,400	13%
T593	Over \$40,400 but	
T594	not over \$40,900	12%
T595	Over \$40,900 but	
T596	not over \$41,400	11%
T597	Over \$41,400 but	
T598	not over \$75,000	10%
T599	Over \$75,000 but	
T600	not over \$75,500	9%
T601	Over \$75,500 but	
T602	not over \$76,000	8%
T603	Over \$76,000 but	
T604	not over \$76,500	7%
T605	Over \$76,500 but	
T606	not over \$77,000	6%
T607	Over \$77,000 but	
T608	not over \$77,500	5%
T609	Over \$77,500 but	
T610	not over \$78,000	4%
T611	Over \$78,000 but	
T612	not over \$78,500	3%

T613	Over \$78,500 but	
T614	not over \$79,000	2%
T615	Over \$79,000 but	
T616	not over \$79,500	1%
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This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2017, and applicable to taxable years commencing on or after January 1, 2017</i>	12-702(a)(2)
Sec. 2	<i>January 1, 2017, and applicable to taxable years commencing on or after January 1, 2017</i>	12-703(a)(2)(I)
Sec. 3	<i>January 1, 2017, and applicable to taxable years commencing on or after January 1, 2017</i>	12-703(a)(2)

Statement of Purpose:

To establish a ten-year plan to phase in an increase in the personal exemption for single-filers under the personal income tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. JANOWSKI, 56th Dist.; REP. SERRA, 33rd Dist.
 REP. BOUKUS, 22nd Dist.; REP. SIMMONS, 144th Dist.
 REP. SCANLON, 98th Dist.; REP. ARCONTI, 109th Dist.
 REP. DEMICCO, 21st Dist.; REP. ZONI, 81st Dist.
 REP. GRESKO, 121st Dist.

H.B. 5026